



**Montana Department of Transportation
Administration Division**

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Sample Invoice

The sample invoice on the backside of this document illustrates exactly what is required on an invoice that is accepted for refund purposes.

The invoice, items 1 through 9, shows everything required by Administrative rule #18.9.302 for an invoice to be accepted by this department for refund of state tax on gasoline and diesel. Be aware, this is only a sample. It is intended only to illustrate the required information needed on an invoice acceptable for state tax refund purposes.

Any invoice submitted with an application for refund of gasoline and/or diesel tax that does not have all required information will be denied for refund of those taxes paid.

Invoices that do not meet all requirements will be sent back to you with an explanation as to why it is not acceptable for state tax refund purposes.

Please remember that the Federal Government also has regulations for invoices. These federal regulation are not addressed on this sample invoice. For information on federal requirements, contact one of the Montana area offices of the Internal Revenue Service.

For audit purposes, you are required to keep copies of records, receipts, invoices, and other pertinent papers for a period of at least 3 years from the date of sale.

Administrative Rules:

18.9.302 SELLER'S INVOICE

(1) Any person, other than a licensed distributor, who sells and delivers gasoline or special fuel to a purchaser on which a refund may be claimed must issue an original invoice at the time of delivery, showing the number of gallons delivered. Each invoice issued must be an original invoice. Only one original invoice may be issued for each delivery. In addition to these requirements outlined, each invoice must contain or show the following:

- (a) a preprinted serial number;
- (b) name and address of seller;
- (c) name and address of purchaser;
- (d) complete date of delivery;
- (e) type of fuel;
- (f) gallons invoiced;
- (g) what was fueled;
- (h) price per gallon; and
- (i) to establish that the tax has been charged, at least one of the following:
 - (ii) the U.S. dollar amount of tax;
 - (iii) the rate of tax; or
 - (iiii) a statement that the Montana tax is included in the price.

18.9.303 FILING INVOICES

(1) No altered or corrected invoice will be accepted for refund purposes when errors occur. The original invoice must not be altered or corrected but must be voided and a new original invoice issued. All altered or corrected invoices must be marked void and retained by the seller for a period of at least 3 years from date issued.

1. A preprinted serial number.

2. Name and address of seller.

3. Name and address of purchaser.

Name must exactly match the name used on applications for refund. This includes: INC., Co, LTD, Jr., SR., etc.

4. Complete Date of Delivery.

Original Invoice				Pre-Printed Serial Number		
<i>Name and Address of Seller</i>			Date: 19			
			Sold By:			
			Sold to:			
			Address:			
		City:		State:		
Products Type	Gallons Purchased	Price Charged Per Gallon	Tax		\$ Amount	
			State	Federal		
Diesel:						
Gasoline:						
Heating Fuel:						
Specify the Storage container: (circle or write if other than listed):			Invoice Total			
Reefer, Can, Barrel, Slip Tank, Equipment-On-A-Trailer						
Off-Road Vehicle			Purchased BY (signed):			

5. Type of fuel.

6. Gallons invoiced.

9. What was filled

7. Price per gallon.

8. To establish that the tax has been charged, at least one of the following:

- (a) the dollar amount of tax;
- (b) the rate of tax;
- (c) a statement that the tax is included in the price.